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INCOME-TAX AND SUPER-TAX RETURNS

FOR THE

BOMBAY PRESIDENCY

(including SIND and ADEN)

For the year 1927-28

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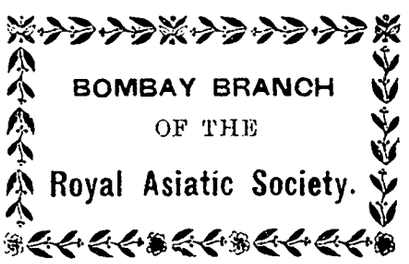

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1928.

Serial No.	Classification.	Assessment for 1927-28.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	17,70,434
	(*b*) „ „ local authorities	2,67,716
	(*c*) „ „ companies, other public bodies and associations	24,41,223
	(*d*) „ „ private employers	6,65,088
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	22,24,452
	(*b*) „ debentures or other securities of a local authority or a company	15,16,690
3	Income derived from property	28,56,998
4	„ „ „ business	(*a*)1,50,15,587
5	Professional earnings	7,96,670
6	Income derived from other sources	16,33,056
7	TOTAL OF ITEMS 1 TO 6	2,91,87,914
8	(*a*) Amount to be deducted on account of section 15	2,81,173
	(*b*) Amount to be deducted on account of section 17	1,75,286
9	Resultant demand	2,87,31,455
10	* Arrears	18,93,643
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	....
	(*b*) „ „ „ „ 28	19,521
	(*c*) „ recoveries „ „ 46 (1)	25,074
	(*d*) other penalties and fines	581
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	20,737
	(*b*) other items	13,852
13	TOTAL OF ITEMS 9 TO 12	3,07,04,863
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	(*b*) 6,73,835
	(*b*) „ dividends of companies, under section 48	21,67,650
	(*c*) to partners of firms, under section 48	1,84,928
	(*d*) under section 49	(*c*) 2,73,670
	(*e*) under arrangement with the Indian States	21,517
	(*f*) other refunds †	4,46,450
15	TOTAL REFUNDS	37,68,050
16	Net demand (item 13 *minus* item 15)	2,69,36,813
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	24,60,157
18	*Add*—Excess collections and advance payments	3,234
18-A	„ —Unpaid refunds of the year under review	1,13,771
18-B	*Deduct*—Paid refunds out of unpaid refunds of the preceding year	1,16,022
19	Net Collections	(*a*) 2,44,77,639

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appe l are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

(*a*) Includes demand of Rs. 70,501 levied on the Bombay, Baroda and Central India Railway Company.

(*b*) Includes refund of Rs. 47,335 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of Income-tax.

(*c*) Includes refund of Rs. 39,229 paid to the Bombay, Baroda and Central India Railway Company.

Memo. explaining the discrepancy between the figures of arrears shown at Item No. 17 in the Return of the preceding year, *viz.*, 1926-27 and those shown against item No. 10 of the current year :—

			Rs.
Amount of arrears shown in 1926-27 Return			21,57,091
Add—Amount erroneously excluded from the last Return			15,180
		TOTAL	21,72,271
Deduct—Amount erroneously included in the last Return			14,123
Correct figures of arrears at the end of 1926-27			21,58,148
		Rs	
Deduct :—			
Amount written off		70,366	
„ remitted		1,94,139	
			2,64,505
Amount of arrears for previous years shown in item No. 10 of this Return			18 93,643

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1928.

Serial No.	Classification.	Assessment for 1927-28.
1	2	3
		Rs.
1	Demand for the year	82,86,620
2	* Arrears	10,59,320
3	Miscellaneous including penalties	277
4	TOTAL OF ITEMS 1 TO 3	93,46,217
5	†Refunds	64,627
6	Net demand (item 4 *minus* item 5)	92,81,590
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	14,90,586
8	*Add*—Excess collections and advance payments	25,016
8-A	*Add*—Unpaid refunds of 1927-28	12
8-B	*Deduct*—Refunds paid on account of the previous year	26,014
9	Net collection	77,90,018

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

	Rs.	Rs.
* Arrears shown in item No. 7 of the last year's Return		11,56,081
Less :—		
Amount written off	15,625	
„ remitted	81,086	
		96,711
Arrears now shown in item No. 2		10,59,320

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bombay Presidency in the year ending 31st March 1928.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	3,222	5,22,254	12,505	8,02,064	133	54,312	
2	0 1 1	1,062	49,603	3,785	4,35,004	112	22,564	
3	0 1 0	698	48,362	2,244	4,18,831	87	31,731	
4	0 0 9	516	38,931	1,444	3,53,904	106	46,044	
5	0 0 6	170	11,259	492	1,22,744	41	15,339	
6	0 0 3	68	3,349	170	35,103	45	14,938	
	Total .	5,736	6,73,758	20,640	21,67,650	524	1,84,928	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	2,40,113

* Note.—Refunds to others are included in Return No. I.

RETURN No. IV (including collections made and refunds

Classification of grades of income-tax collected in the Bombay Presidency in the year Government has a share

Serial No.	Grade of income.	Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,72,85,701	4,54,647	6,262	..	..	..	..	437	11
II	2,500 „ 2,999 .	1,02,22,697	2,66,448	2,596	..	..	..	..	..	..
III	3,000 „ 3,499 .	87,53,357	2,29,151	2,070	..	..	..	..	..	..
IV	3,500 „ 4,999 .	1,86,56,413	4,86,686	3,711	..	..	..	..	..	..
V	5,000 „ 7,499 .	1,81,73,217	5,67,795	11,096	..	..	..	..	1,029	32
VI	7,500 „ 9,999 .	1,06,84,240	3,34,850	3,788	..	..	..	..	..	..
VII	10,000 „ 12,499 .	1,03,56,817	4,85,311	15,340	..	..	..	..	445	21
VIII	12,500 „ 14,999 .	58,76,770	2,74,720	5,775	..	..	..	..	..	..
IX	15,000 „ 19,999 .	89,77,613	4,20,388	7,811	..	..	..	..	..	..
X	20,000 „ 24,999 .	63,66,738	3,05,328	13,769	..	..	..	..	..	..
XI	25,000 „ 29,999 .	38,24,323	2,38,288	8,889	..	..	..	..	..	..
XII	30,000 „ 39,999 .	46,23,368	3,40,456	23,452	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	19,25,660	1,64,721	13,532	..	..	..	..	..	..
XIV	50,000 and over .	13,11,596	1,22,351	38,131	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate.	8,422	256	..	2,48,21,929	22,24,375	1,342	7	1,61,77,380	15,16,626
	(b) covered by anticipatory certificates.	..	..	..	5,92,983	49,984	3,170	288	3,00,875	25,148
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	4,839	21,233	..	..	..	..	..	..	..
	TOTAL .	12,70,51,771	48,02,624	1,56,222	2,54,14,912	22,74,359	4,512	295	1,64,80,166	15,41,838

granted by the non-Resident's Refunds Circle, Bombay).

ending 31st March 1928, on income in respect of which the Provincial under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

Profits of				Income of Hindu undivided families.		All other income not included in Columns 8 to 17.	
Companies.		Registered firms.					
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	34,45,797	89,643	1,34,18,784	3,55,580
86	8	..	..	22,61,938	57,812	95,64,577	2,49,491
..	..	..	..	22,15,040	56,418	1,01,26,870	2,65,579
..	..	..	..	48,40,166	1,24,856	2,27,72,455	5,91,994
..	..	..	..	57,58,825	1,77,452	2,71,50,830	8,42,434
..	..	..	..	37,02,142	1,15,322	1,89,20,088	5,91,400
..	..	..	..	25,60,745	1,21,113	1,42,39,091	6,66,587
..	..	..	..	16,45,057	75,944	92,59,975	4,32,824
..	..	..	..	23,12,898	1,08,042	1,49,04,748	6,96,451
..	..	..	..	14,45,539	89,092	1,17,11,762	7,29,346
..	..	..	..	12,49,316	78,766	79,54,485	4,96,782
..	..	..	..	16,25,289	1,26,765	1,20,74,804	9,38,419
..	..	..	..	10,34,600	86,113	77,06,966	7,21,797
..	..	..	..	85,54,258	7,78,756	2,72,12,030	25,33,482
6,45,47,096	(a) 60,50,876	1,45,48,197	13,64,360	..	..	..	
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
6,45,47,182	60,50,884	1,45,48,197	13,64,360	4,26,51,610	20,86,094	20,70,17,465	1,01,12,166

(a) Excludes collections of Rs. 70,591 received from the Bombay, Baroda and Central India Railway Company.

	Rs
Interest on tax-free securities	1,51,70,952

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1928, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income.	Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	3,41,50,719	9,06,143	10,58,146	36,456	44,445	4,470	3,30,92,573	8,20,772	18,348
II	2,500 „ 2,999 .	2,20,49,298	5,76,350	3,33,965	8,809	1	2,335	2,17,15,333	5,65,205	8,137
III	3,000 „ 3,499 .	2,10,95,267	5,53,218	3,00,144	8,765	..	2,715	2,07,95,123	5,41,738	6,452
IV	3,500 „ 4,999 .	4,62,69,034	12,07,247	4,31,125	11,920	25	3,589	4,58,37,909	11,91,713	11,487
V	5,000 „ 7,499 .	5,10,33,901	15,98,809	6,72,228	20,933	15,842	4,627	5,04,11,673	15,57,407	9,273
VI	7,500 „ 9,999 .	3,33,06,470	10,45,360	5,35,030	16,953	60	5,791	3,27,71,440	10,22,556	4,109
VII	10,000 „ 12,499 .	2,71,57,008	12,88,372	5,44,938	26,140	43,827	4,086	2,66,12,160	12,14,319	2,879
VIII	12,500 „ 14,999 .	1,67,81,802	7,89,263	3,18,938	15,243	..	3,981	1,64,62,864	7,70,039	1,378
IX	15,000 „ 19,999 .	2,61,95,259	12,32,692	5,61,253	30,236	..	6,167	2,56,34,006	11,96,289	1,806
X	20,000 „ 24,999 .	1,95,24,039	12,27,535	5,72,081	37,578	22,302	3,267	1,89,51,958	11,64,388	1,105
XI	25,000 „ 29,999 .	1,30,28,124	8,22,725	4,29,351	28,854	91	1,750	1,25,98,773	7,92,030	582
XII	30,000 „ 39,999 .	1,83,23,461	14,29,092	3,22,638	22,129	21,942	..	1,80,00,823	13,85,021	677
XIII	40,000 „ 49,999 .	1,06,67,226	9,86,163	1,58,151	14,934	5,660	..	1,05,09,075	9,65,569	330
XIV	50,000 and over .	3,70,77,884	34,72,720	9,63,509	1,20,185	..	..	3,61,14,375	33,52,535	672
XV	Unclassified income:—									
	(*a*) taxed at source at the maximum rate.	12,01,04,366	1,11,56,500	1,59,39,001	(*b*) 14,77,491	..	..	10,41,65,365	96,79,009	1,35,284
	(*b*) covered by anticipatory certificates.	8,97,028	75,420	8,97,028	75,420	..	..	..	..	..
	(*c*) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	4,839	21,233	..	..	..	..	4,839	21,233	..
	TOTAL .	49,77,15,815	2,83,88,842	2,40,37,526	19,52,046	1,54,195	42,778	47,36,78,289	2,62,39,823	2,03,019

	Rs.
Total (column 27) .	2,62,39,823
Add—Excess collections and miscellaneous	19,949
Add—Penalties (actual collections)	59,554
TOTAL .	2,63,19,326
Deduct—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15 .	16,47,706
Deduct—Amounts paid as money order commission for sending refunds	868
Net Total .	2,46,70,752
Add—Unpaid refunds of the year under review, etc.	1,13,771
Deduct—Refunds paid on account of previous year and other miscellaneous refunds	1,20,127
Deduct—Refunds or rebates under section 49 and as per arrangement with Native States	2,18,119 (*c*)
Net Total .	2,44,46,277

(*b*) Includes refunds of Rs. 47,335 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from Income-tax.

(*c*) Excludes Rs. 37,229 paid to the Bombay, Baroda and Central India Railway Company under section 49.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1928.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	321	2,22,82,861	3,73,080	68	51,53,748	1,05,273	49	38,11,388	63,843	27	25,49,607	18,480	465	3,37,97,604	5,60,676	10,289	5,50,387
II	1,00,001 „ 1,50,000	64	83,56,522	3,22,380	30	39,58,233	1,49,272	14	17,22,870	67,824	23	31,32,342	81,116	131	1,71,69,967	6,20,592	11,099	6,09,493
III	1,50,001 „ 2,00,000	26	48,22,456	2,72,786	21	40,70,156	1,63,960	4	7,17,746	36,705	7	13,43,294	45,543	58	1,09,53,652	5,18,994	12,043	5,06,951
IV	2,00,001 „ 2,50,000	15	34,68,970	2,49,311	12	29,01,518	1,21,595	1	2,42,423	20,691	8	19,59,394	70,182	36	85,72,305	4,61,779	8,053	4,53,726
V	2,50,001 „ 3,00,000	5	21,65,768	1,47,138	9	22,21,489	1,13,853	..	..	..	4	13,43,640	62,448	18	57,30,897	3,23,439	..	3,23,439
VI	3,00,001 „ 3,50,000	1	9,73,848	55,090	7	28,41,351	1,18,606	..	..	..	2	6,57,335	71,917	10	44,72,534	2,45,613	9,002	2,36,611
VII	3,50,001 „ 4,00,000	4	14,82,061	1,89,265	7	26,18,490	1,30,499	..	..	..	..	..	..	11	41,00,551	3,19,764	14,141	3,05,623
VIII	4,00,001 „ 4,50,000	2	8,13,401	1,13,166	2	8,15,751	44,734	..	..	..	..	..	..	4	16,29,152	1,57,900	..	1,57,900
IX	4,50,001 „ 5,00,000	..	4,78,876	42,904	2	9,39,586	52,474	..	..	..	..	..	..	2	14,18,462	95,378	..	95,378
X	5,00,001 „ 5,50,000	3	15,73,730	1,77,308	2	10,20,114	57,507	..	..	..	..	..	..	5	25,93,844	2,34,815	..	2,34,815
XI	5,50,001 and more .	4	37,10,230	9,72,586	37	5,72,00,676	33,43,818	..	..	..	..	..	..	41	6,09,10,906	43,16,404	..	43,16,404
	Total .	445	5,01,28,723	29,15,014	197	8,37,41,112	44,01,591	68	64,94,427	1,89,063	71	1,09,85,612	3,49,686	781	15,13,49,874	78,55,354	64,627	77,90,727

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	25,029
Add—Penalties (actual collections)	264
Total .	78,16,020
Add—Unpaid refunds of the year under review	12
Deduct—Refunds paid on account of previous year	26,014
Net Collection .	77,90,018

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1928.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	12	4,14,476	10	80,135	22	4,94,611
2	Buildings and land	2	28,160	2	4,677	4	32,837
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	47	5,91,792	..	..	47	5,91,792
5	Cotton pressing, ginning and cleaning	5	15,329	5	10,233	10	25,562
6	Engineering	2	13,637	..	..	2	13,637
7	Flour mills	2	17,450	..	..	2	17,450
8	Insurance—Fire, Marine and Life	14	3,55,175	..	..	14	3,55,175
9	Iron and steel works	3	5,522	2	25,471	5	30,993
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	920	..	..	..	920
14	Mining, other minerals including petroleum	1	20,890	..	..	1	20,890
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	30,037	1	239	3	30,276
17	Steam navigation—Ocean	2	45,707	..	..	2	45,707
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	14	2,50,073	..	..	14	2,50,073
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,33,680	..	..	2	3,33,680
23	Woollen mills	..	..	..	..	..	..
24	Others	89	22,78,743	564	33,33,008	653	56,11,751
	Total	197	44,01,591	584	34,53,763	781	78,55 354

Analysis of the different sources of income included under item "24—Others" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	3	13,009	..	..	3	13,009
2	Legal Practitioners	..	..	54	2,01,104	54	2,01,104
3	Medical Practitioners	..	..	3	3,959	3	3,959
4	Match Factory	..	..	4	16,864	4	16,864
5	Saw and Timber Mills	1	6,270	2	1,975	3	8,245
6	Silk reeling, weaving and embroidery works	2	13,672	2	686	4	14,358
7	Agents and Brokers	14	2,13,237	126	14,54,818	140	16,68,055
8	Money-lenders	2	7,47,978	44	86,316	46	8,34,294
9	Contractors	..	..	15	2,08,838	15	2,08,838
10	Cloth sellers	1	12,019	5	26,862	6	38,881
11	Books and stationery sellers	..	..	1	461	1	461
12	Building material sellers	1	1,63,697	..	..	1	1,63,697
13	Liquor sellers (Dealers in wines and spirits)	1	16,145	7	31,116	8	47,261
14	Piece-goods (cotton, silk etc.) sellers	..	..	5	5,221	5	5,221
15	Salt business	..	..	1	6,619	1	6,619
16	Dealers in precious metals and stones and jewellery	1	10,863	1	716	2	11,579
17	Property owners	3	59,348	53	2,24,927	56	2,84,275
18	Wholesale cotton merchants	5	1,91,836	16	1,22,170	21	3,14,006
19	Salary	..	..	31	31,090	31	31,090
20	Dividends	..	..	26	2,96,624	26	2,96,624
21	Importers and Exporters	2	8,228	7	12,246	9	20,474
22	Timber merchants	..	..	3	2,679	3	2,679
23	Metal merchants	..	..	2	10,180	2	10,180
24	Electric Company	2	13,400	..	..	2	13,400
25	Turf Club	1	1,798	..	..	1	1,798
26	Ship-chandlers	..	..	3	7,278	3	7,278
27	Sugar merchants	..	..	1	356	1	356
28	Stevedors and Dubhashes	..	..	1	1,545	1	1,545
29	Ice factory	1	4,524	..	..	1	4,524
30	Accountants and Auditors	..	..	4	15,712	4	15,712
31	Telegraphs	1	34,008	..	..	1	34,008
32	Hotels	2	18,668	..	..	2	18,668
33	Photographers	1	22,355	..	..	1	22,355
34	Dyeing and Bleaching works	1	4,424	..	..	1	4,424
35	Hydraulic works	2	1,13,019	..	..	1	1,13,019
36	Sewing machines	1	61,378	..	..	1	61,378
37	Gas Companies	1	28,159	..	..	1	28,159
38	Mill and Gin Stores suppliers	1	662	..	..	1	662
39	Oil Mills	1	1,02,653	1	3,533	2	1,06,186
40	Investments	10	2,91,543	10	1,83,667	20	4,75,210
41	Umbrella merchants	..	..	1	581	1	581
42	Cinemas	1	3,125	2	3,213	3	6,338
43	Dealers in motor cars	4	39,997	..	..	4	39,997
44	Chemists and Druggists	1	5,825	..	..	1	5,825
45	Landing and Shipping	..	..	2	1,941	2	1,941
46	Colour manufacturing	3	25,527	2	4,319	5	29,846
47	Cement manufacturing	1	8,528	..	..	1	8,528
48	Leather merchant	..	..	1	5,130	1	5,130
49	Interest	..	..	6	7,550	6	7,550
50	Commission	..	..	8	9,044	8	9,044
51	Priesthood	..	..	1	25,082	1	25,082
52	Railway Contract	..	..	1	273	1	273
53	Excise Contract	..	..	1	2,011	1	2,011
54	Building Contract	..	..	1	2,376	1	2,376
55	Fish manure	..	..	1	2,813	1	2,813
56	Italian Salt Works	..	..	7	13,228	7	13,228
57	Sind Works	..	..	1	372	1	372
58	Others	18	42,848	101	2,97,513	119	3,40,361
	Total	89	22,78,743	564	33,33,008	653	56,11,751

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

(1) Engineers and Architects.
(2) Legal Practitioners.
(3) Medical Practitioners.
(4) Books and Stationery sellers.
(5) Liquor Sellers.
(6) Property owners.
(7) Chemists and Druggists.
(8) Restaurants.
(9) Accountants and Auditors.
(10) Grain Sellers.
(11) Silk Reeling, weaving and embroidery work.
(12) Jewellers
(13) Contractors.
(14) Cinemas.
(15) Mill Stores suppliers.
(16) Agents and Brokers.
(17) Cloth Dealers.
(18) Money lenders.
(19) Timber Merchants.
(20) Cotton Business.
(21) Flour Mills.
(22) Glass works.
(23) Hardware.
(24) Aerated Water Factories.
(25) Brass Factories.
(26) Embroidery Business.
(27) Oil seeds.
(28) Ghee Merchants.

RETURN No. VII.

Income-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30(1).			Appeals under section 32(1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66(7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46(1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
✓ Bombay City	35,707	36,650	2,328	1,927	1,098	3	3	3	249	256	102	† 4	3	Rs. 30,182	Rs. 6,23,217	..	60	2,855	956	..	..	2	Rs. 61,826	Rs. 3,521	Rs. ..
✓ Ahmedabad	4,245	4,111	527	543	355	2	2	1	71	60	27	2	1	2,019	55,056	..	15	171	15	..	..	1	731	..	..
Kaira	906	779	175	215	142	..	..	..	8	9	2	..	..	9	8,906	..	..	6	..	..	..	..	65	..	..
Broach	742	765	160	151	99	..	..	..	6	7	4	..	..	19	10,100	..	3	20	2	1	1	..	139	..	..
Panch Mahals	672	657	157	137	104	..	..	..	5	4	1	..	..	127	4,977	..	4	2	11	..	..	..	..	..	..
Surat	1,963	2,029	647	719	504	..	..	..	78	81	32	..	..	18	67,635	..	3	416	..	1	1	..	253	..	..
Ahmednagar	743	805	139	131	59	..	..	..	13	13	7	..	..	..	4,397	..	3	39	4	..	..	..	..	..	..
East Khandesh	1,620	1,675	240	231	112	1	1	1	18	19	8	..	..	1,714	9,308	..	26	25	..	..	..	1	295	..	..
West Khandesh	1,022	964	58	56	16	..	..	..	1	1	..	..	..	12	1,190	..	3	24	1	..	..	..	151	..	..
Nasik	1,197	1,420	392	395	220	..	..	..	41	41	23	..	..	..	18,236	..	4	32	5	..	..	2	..	..	..
Poona	2,135	3,243	369	350	156	..	..	..	61	59	23	..	..	7	38,242	..	14	234	57	3	3	2	2,407	141	..
Satara	643	771	114	118	48	..	..	..	8	5	5	..	..	..	4,407	..	1	34	7	..	..	..	188	66	..
Sholapur	1,149	1,284	246	250	134	1	1	1	69	64	49	..	..	23,698	30,624	..	1	62	21	..	..	3	1,910	183	..
Belgaum	750	824	144	158	79	..	..	..	8	7	2	..	..	11	6,129	..	2	44	11	..	..	..	224	104	..
Bijapur	656	736	76	73	17	..	..	..	4	3	1	..	..	..	2,604	..	2	47	16	..	..	..	280	..	..
Dharwar	978	1,144	85	86	37	..	..	..	3	4	2	..	..	13	5,487	..	5	5	2	..	..	..	..	..	..
Kanara	256	365	73	38	10	..	..	..	1	1	..	..	..	..	431	..	1	9	1	..	..	..	..	..	..
Kolaba	488	626	121	128	47	..	..	..	4	4	2	..	..	..	1,257	..	1	15	8	..	..	..	..	..	..
Ratnagiri	382	412	74	61	20	..	..	..	2	2	..	..	..	..	723	..	2	5	..	..	..	..	..	..	..
Thana	830	773	112	128	57	1	1	1	13	12	5	..	..	568	5,822	..	..	15	12	..	..	..	367	..	..
B. S. District	338	328	48	60	26	..	..	..	6	5	2	..	..	..	3,696	..	..	42	14	..	..	..	1,371	..	..
Karachi City	3,181	3,193	208	165	99	..	..	..	21	16	6	..	..	..	6,829	..	2	4	63	..	..	..	6	152	..
Karachi District	326	313	79	71	26	..	..	..	7	7	3	..	..	..	4,575	..	..	9	..	..	..	..	74	98	..
Hyderabad	983	978	155	136	63	..	..	..	5	3	..	..	..	..	6,816	..	..	27	..	..	..	..	..	469	..
Sukkur	412	459	39	38	12	..	..	..	2	2	..	..	..	..	1,766	..	..	5	..	..	..	..	..	..	..
Shikarpur	925	905	49	45	5	..	..	..	15	14	4	..	..	..	286	..	..	..	..	..	..	..	..	126	..
Larkana	449	595	63	57	23	..	..	..	4	5	1	..	..	13	1,533	..	..	20	1	..	..	..	79	..	..
Nawabshah	389	379	26	24	9	..	..	..	2	2	..	..	..	..	452	..	..	11	9	..	..	..	..	..	..
Thar and Parkar	361	490	63	53	23	..	..	..	11	7	6	..	..	1,115	2,078	..	..	3	..	..	..	..	..	..	..
Aden	1,036	1,248	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	57	74	..	..	..	..	..	..
Banas Kantha	4	44	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	65,488	68,965	6,970	6,547	3,600	8	8	7	736	713	317	6	4	59,525	9,26,779	..	152	4,238	1,290	5	5	11	70,366	4,860	..

* Includes partially successful cases also.
† One not yet decided.

RETURN No. VII—*contd.*

Super-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32(1).			Cases of review under section 33.			Reference to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section.			Number of cases in which recovery was made under section 46(2), (3) (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable		Amount of interest allowed under section 66(7).
			Number filed during year.	Number disposed of (including arrears of last year).	*Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	*Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	*Number successful.	Increase.	Decrease.	25.	28.	46(1).		Number.	Number successful.		Out of arrears	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City	608	660	135	102	67	2	1	1	24	20	16	(A) 3	2	19,272	3,32,920	..	1	58	6	..	..	..	16,625	..	..
Ahmedabad	85	74	19	11	5	2	..	..	(B) 17	4	2	2	1	..	13,210	..	..	..	..	..	..	..	..	..	..
Broach	5	2	..	..	..	..	..	..	1	1	1	..	..	..	514	..	..	..	..	..	..	..	..	..	..
Surat	4	5	4	3	1	..	..	..	2	2	2	..	..	..	59,773	..	..	..	..	..	..	..	..	..	..
Ahmednagar	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Khandesh	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
West Khandesh	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nasik	1	2	1	1	1	1	1	1	..	..	..	..	..	..	4,170	..	..	..	..	..	..	..	..	..	..
Poona	6	5	3	3	3	..	..	..	6	6	1	..	..	..	1,968	..	..	..	..	..	..	..	..	..	..
Satara	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	5	7	2	2	1	..	..	..	4	4	1	..	..	13,085	14,141	..	..	..	..	..	..	..	..	..	..
Belgaum	1	1	1	1	1	..	..	..	..	..	..	..	..	..	536	..	..	..	..	..	..	..	..	..	..
Bijapur	2	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dharwar	2	1	2	2	2	..	..	..	..	..	..	..	..	..	2,897	..	..	..	..	..	..	..	..	..	..
Kolaba	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay S. District	1	1	1	2	1	..	..	..	1	1	..	..	..	..	1,067	..	..	..	..	..	..	..	..	..	..
Karachi City	22	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hyderabad	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shikarpur	1	2	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Thar Parkar	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Aden	16	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	823	809	170	129	82	5	2	2	55	38	23	5	3	32,357	4,31,196	..	1	58	6	..	..	..	16,625	..	..

*Includes partially successful cases also. (A) One not yet decided. (B) 12 cases are kept, pending the decision of a Privy Council appeal.

RETURN No. VIII.

Districts.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in columns 2 and 3.	Total number of returns filed.	Number of returns in column 4 accepted as correct.	Number of applications made under section 27 of Income Tax Act 1922.	Number of successful applications under section 27 of Income Tax Act 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assesees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
Bombay City	2,107	23,546	18,519	44,172	6,571	782	371	22,086	19,592	15,184	21,354	18,802
Ahmedabad City	534	2,362	3,134	6,030	45	67	30	5,520	3,323	2,684	434	3,036
Ahmedabad District	49	869	747	1,665	51	54	18	1,640	1,628	1,523	28	845
Kaira	109	1,146	695	1,950	55	2	1	1,601	1,584	676	76	722
Panch Mahal	52	469	528	1,049	23	4	2	1,011	965	65	52	551
Broach	80	597	581	1,258	43	8	3	1,175	1,137	695	80	611
Surat	131	1,620	1,866	3,617	75	55	16	2,744	2,180	181	115	2,067
Thana	24	23	936	983	59	11	1	999	690	241	24	1,022
B. S. District	9	124	440	573	36	4	..	488	300	103	9	612
Ahmednagar	113	543	602	1,258	7	11	5	1,113	968	36	48	757
East Khandesh	147	754	1,528	2,429	221	83	31	2,263	2,177	468	70	1,427
West Khandesh	121	424	804	1,349	31	20	10	1,139	958	766	64	900
Nasik	214	623	1,337	2,174	21	47	24	1,860	1,418	155	222	1,210
Poona	201	804	2,204	3,209	839	79	26	2,243	1,691	513	201	2,353
Satara	11	229	597	937	93	17	3	690	553	54	111	660
Sholapur		849	1,063	1,930	92	30	6	1,909	1,375	579	18	1,177
Belgaum		214	773	1,110	43	24	12	1,043	1,018	501	123	773
Bijapur		209	689	967	10	19	1	968	875	354	53	705
Kanara (B.Ghat)		101	143	316	14	6	1	238	214	46	71	144
Dharwar		770	1,056	1,922	148	17	8	1,868	1,536	717	88	1,056
Kanara (A. Ghats)	4	65	160	249	8	3	..	216	150	92	23	160
Kolaba		275	485	839	19	18	7	483	414	58	80	546
Ratnagiri	83	258	326	667	2	12	7	326	274	12	83	329
Karachi City	1,014	1,655	1,214	3,883	279	49	12	2,615	1,742	1,064	84	3,109
Karachi District	13	84	391	488	39	34	8	438	229	96	19	294
Hyderabad	225	622	709	1,556	92	86	27	1,434	1,183	927	120	858
Sukkur	209	399	250	858	44	18	5	692	660	533	103	356
Nawabshah	83	233	273	589	36	3	1	450	389	357	53	326
Shirkarpur & N. S. F.	52	493	679	1,224	165	24	9	1,160	932	660	80	825
Larkhana	71	743	374	1,188	88	8	1	1,058	994	869	166	449
Thar Parkar	56	168	306	530	47	40	21	560	538	125	36	454
Aden	136	260	138	534	39	8	8	433	245	26	72	209
Kathiawar	67	260	..	327	..	....	....	....	....	....	67	....
Banaskanta	9	4	6	19	6	....	....	6	6	6	5	6
TOTAL	6,501	41,795	43,553	91,849	9,341	1,638	670	62,469	51,933	30,366	24,232	47,441

RETURN

Classification of the income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bombay City.	Bombay Suburban District.	Thana.	Ahmedabad.	Broach.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government . .	9,72,164	2,540	13,495	41,624	9,240
	(*b*) „ „ local authorities .	1,99,519	126	97	3,251	173
	(*c*) „ „ companies, other public bodies and associations.	21,25,162	1,308	132	79,593	2,934
	(*d*) „ „ private employers .	5,19,078	611	631	11,142	1,783
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a Local Government.	70	..	..	..	..
	(*b*) debentures or other securities of a local authority or a company.	14,46,692	..	..	13,756	..
3	Income derived from property .	22,76,093	17,575	17,748	1,10,060	6,568
4	„ „ „ business .	1,01,73,702	31,971	99,638	12,02,787	92,188
5	Professional earnings . . .	6,22,435	1,925	3,373	25,089	3,859
6	Income derived from other sources .	11,59,320	2,590	3,331	2,28,923	17,836
7	TOTAL OF ITEMS 1 TO 6 .	1,94,94,235	58,646	1,38,445	17,16,225	1,34,581
8	(*a*) Amount to be deducted on account of section 15.	1,80,984	329	360	12,290	1,109
	(*b*) Amount to be deducted on account of section 17.	84,804	1,109	1,138	7,223	3,708
9	Resultant demand . . .	1,92,28,447	57,208	1,36,947	16,96,712	1,29,764
10	Arrears	17,54,949	3,678	3,036	21,451	10,426
11	Penalties—					
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessments under section 28.	7,156	..	..	836	55
	(*c*) Penal recoveries under section 46 (1).	10,848	153	325	919	190
	(*d*) Other penalties and fines .	502	..	..	79	..
12	Miscellaneous—					
	(*a*) composition under section 53 (2).	17,875	..	..	100	..
	(*b*) other items . . .	9,974	..	3	1,733	3
13	TOTAL OF ITEMS 9 TO 12 .	2,10,29,751	61,039	1,40,311	17,21,830	1,40,438
14	Refund or rebate of tax—					
	(*a*) on interest on securities, under section 48.	5,71,027	2,814	1,950	9,957	3,210
	(*b*) on dividends of companies, under section 48.	18,28,522	4,605	1,867	1,70,363	6,551
	(*c*) to partners of firms under section 48.	1,41,482	2,720	989	12,767	9,497
	(*d*) under section 49 . .	2,36,868	..	..	..	..
	(*e*) under arrangement with the Indian States.	20,480	..	..	..	..
	(*f*) other refunds . . .	2,89,328	549	2,374	27,823	3,987
15	TOTAL REFUNDS .	30,87,707	10,688	7,180	2,20,910	23,245
16	Net demand (item 13 *minus* item 15)	1,79,42,044	50,351	1,33,131	15,00,920	1,17,193
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	22,36,404	2,992	10,715	14,533	10,435
18	*Add*—Excess collections and advance payments.	553	..	..	606	..
18-A	*Add*—Unpaid refunds for 1927-28 .	78,342	334	199	17,808	2,284
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	37,385	73	1,301	13,937	279
16	Net collections.	1,57,47,150	47,620	1,21,314	14,90,864	1,08,763

No. I.

Presidency for the year ending 31st March 1928.

Surat.	Kaira.	Punch Mahals.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,965	9,900	5,924	15,107	13,938	11,199	37,438	1,69,827	11,186
55	525	240	527	577	1,089	487	1,714	211
430	286	4,728	3,266	4,427	2,780	2,756	8,932	1,219
1,630	804	248	42	607	483	399	17,400	266
..	..	..	..	..	7	..	..	..
1,596	..	..	..	..	..	..	279	..
46,717	4,180	3,117	7,696	22,737	9,171	15,874	61,781	3,828
2,60,864	48,402	42,331	1,17,431	3,22,313	1,37,574	1,78,575	3,94,479	82,235
14,725	1,886	1,478	1,792	14,576	4,962	6,673	15,850	4,847
57,755	5,561	8,293	5,519	2,830	994	35,772	18,618	4,570
3,98,737	71,544	66,359	1,51,380	3,82,005	1,68,259	2,77,974	6,88,880	1,08,362
2,354	722	199	1,238	2,431	1,00	493	17,144	844
4,591	754	3,300	1,297	3,526	2,418	5,345	15,203	1,842
3,91,792	70,068	62,860	1,48,845	3,76,048	1,64,432	2,72,136	6,56,533	1,05,676
10,066	1,035	1,029	4,730	1,548	454	2,000	32,931	9,303
..	..	..	..	..	..	..	..	..
175	..	163	203	2,631	230	285	5,540	260
1,368	6	118	377	231	99	516	2,979	194
..	..	..	..	..	..	..	..	..
..	.	..	..	200	..	200	2,025	..
..	..	..	..	34	5	800	65	1
202	119	..	51	3,80,692	1,65,220	2,75,937	7,00,073	1,15,434
4,03,603	71,228	64,170	1,54,206	131	179	642	4,171	1,447
9,358	1,646	821	750	1,438	811	2,309	10,048	6,545
82,837	8,473	929	571	..	..	..	..	..
949	1,352	1,044	178	..	..	..	..	..
..	..	..	..	..	..	..	..	..
116	..	..	..	3,219	7	2,499	9,148	23,251
25,787	919	483	2,958	4,788	997	5,450	23,367	31,243
1,19,047	12,390	3,277	4,457	3,75,904	1,64,223	2,70,487	6,76,706	84,191
2,84,556	58,838	60,893	1,49,749	1,211	..	4,563	47,542	10,672
2,057	3,131	1,155	4,326	1	1	..	..	..
57	..	..	..	9	..	821	3,979	467
2,488	1,474	37	186	2,466	..	1,567	3,996	..
5,042	36	9	3	3,72,237	1,64,224	2,65,178	6,29,147	73,986
2,80,002	57,145	59,766	1,45,606					

RETURN

Classification of the income-tax demand for the districts of Bombay

Serial No.	Classification.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) paid by Government	17,092	33,758	8,308	30,824	13,891
	(*b*) „ „ local authorities	1,520	285	285	743	328
	(*c*) „ „ companies, other public bodies and associations.	21,201	1,470	970	2,970	..
	(*d*) „ „ private employers	1,265	1,066	76	846	7
2	Interest on securities—					
	(*a*) on securities of the Government of India or of a Local Government.	..	..	..	..	..
	(*b*) debentures or other securities of a local authority or a company.	..	529	..	..	..
3	Income derived from property	32,164	5,341	6,787	7,931	1,435
4	„ „ „ business	2,84,813	1,05,079	1,22,179	2,12,037	39,115
5	Professional earnings	5,531	8,164	3,355	8,093	2,118
6	Income derived from other sources	9,664	5,499	932	1,314	485
7	TOTAL OF ITEMS 1 TO 6	3,73,250	1,61,191	1,42,892	2,64,758	57,379
8	(*a*) Amount to be deducted on account of section 15.	588	6,047	1,227	4,013	2,366
	(*b*) Amount to be deducted on account of section 17.	4,021	1,302	938	859	459
9	Resultant demand	3,68,641	1,53,842	1,40,727	2,59,886	54,554
10	Arrears	6,551	10,414	2,636	334	55
11	Penalties—					
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessments under section 28.	20	45	125	507	291
	(*c*) Penal recoveries under section 46 (1).	622	2,155	2,030	15	117
	(*d*) Other penalties and fines	..	..	..	..	..
12	Micellaneous—					
	(*a*) composition under section 53 (2).	337	..	..	..	..
	(*b*) other items	670	70	9	..	..
13	TOTAL OF ITEMS 9 TO 12	3,76,841	1,66,526	1,45,527	2,60,742	55,017
14	Refund or rebate of tax—					
	(*a*) on interest on securities, under section 48.	829	1,402	158	287	288
	(*b*) on dividends of companies, under section 48.	6,212	3,694	208	2,927	373
	(*c*) to partners of firms under section 48.	9,607	879	..	..	..
	(*d*) under section 49	32,542	..	..	..	..
	(*e*) under arrangement with the Indian States.	..	..	..	921	..
	(*f*) other refunds	21,907	1,883	1,243	3,649	358
15	TOTAL REFUNDS	71,097	7,858	1,609	7,784	1,019
16	Net demand (item 13 *minus* item 15)	3,05,744	1,58,668	1,43,918	2,52,958	53,998
17	*Deduct*—Arrears outstanding on the March of the year to which 31st statement relates.	11,119	2,275	2,118	1,742	1,604
18	*Add*—Excess collections and advance payments.	..	..	..	13	..
18-A	*Add*—Unpaid refunds for 1927-28	1,827	1,322	36	844	377
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	43,669	2,417	90	456	226
19	Net collections.	2,52,783	1,55,298	1,41,746	2,51,617	52,545

No. I.

Presidency for the year ending 31st March 1928.

Kolaba.	Ratnagiri.	Hyderabad.	Nawabshah.	Karachi City.	Karachi District.	Larkana.	Sukkur.	Thar and Parkar.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,884	11,344	25,060	6,948	1,33,576	5,507	22,724	46,686	14,308
345	356	3,272	156	34,392	..	301	2,346	..
853	1,521	3,293	..	1,20,952	24	502	..	240
648	16	1,582	..	91,574	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	53,838	..	..	..	..
4,219	1,195	20,882	2,024	1,18,975	940	3,027	8,375	2,061
90,864	37,296	95,427	23,924	4,62,588	33,011	29,256	41,885	39,681
2,867	3,631	4,747	436	26,028	83	3,136	2,535	198
667	540	8,578	..	23,305	2,978	13,506	556	1,614
1,09,347	55,899	1,62,841	33,488	10,65,228	42,543	72,452	1,02,383	58,102
1,565	2,113	2,361	23	30,865	461	2,240	268	1,364
1,348	1,014	2,542	1,483	8,590	969	928	1,805	1,135
1,06,434	52,772	1,57,938	31,982	10,25,773	41,113	69,284	1,00,310	55,603
122	65	7	56	10,723	560	1,316	21	695
..	..	..	..	..	..	..	..	..
25	50	..	..	793	..	..	..	..
316	32	101	260	77	67	264	12	602
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
1	..	14	..	65	2	2	..	11
1,06,898	52,919	1,58,060	32,298	10,37,431	41,742	70,866	1,00,343	56,911
170	809	179	..	4,884	..	97	75	..
1,019	175	2,055	31	11,271	3	30	532	..
..	..	..	992	2,036	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
28	172	1,506	240	13,155	2,139	66	178	3,430
1,217	1,156	3,740	1,263	31,346	2,142	193	785	3,430
1,05,681	51,763	1,54,320	31,035	10,06,085	39,600	70,673	99,558	53,481
307	81	2,685	132	49,846	11,353	1,540	..	700
52	260	35	..	1,526	58	2	7	70
106	..	10	73	126	..	66	..	..
3	342	144	14	860	..	81	..	..
1,05,529	51,600	1,51,536	30,962	9,57,031	28,305	69,120	99,565	52,851

RETURN No. I.

Classification of the income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1928.

Serial No.	Classification.	Shikarpur.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banaskantha including Deesa Cantonment.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) paid by Government	11,165	14,650	..	19,773	..	..
	(*b*) „ „ local authorities	855	11,226	47	..	2,668	..
	(*c*) „ „ companies, other public bodies and associations.	1,304	47,775	..	195	..	..
	(*d*) „ „ private employers	782	12,102	..	..	..	..
2	Interest on securities—						
	(*a*) on securities of the Government of India or of a Local Government.	..	..	..	..	..	..
	(*b*) debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property	6,839	31,658	..	..	..	..
4	„ „ „ business	1,15,131	98,404	..	..	407	..
5	Professional earnings	2,113	165	..	..	..	..
6	Income derived from other sources	1,823	9,244	327	95	17	..
7	TOTAL OF ITEMS 1 TO 6	1,40,012	2,25,224	374	20,063	3,092	..
8	(*a*) Amount to be deducted on account of section 15.	1,129	2,637	..	..	..	..
	(*b*) Amount to be deducted on account of section 17.	8,916	2,719	..	..	..	..
9	Resultant demand	1,29,967	2,19,868	374	20,063	3,092	..
10	Arrears	..	3,452	..	..	..	..
11	Penalties—						
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessments under section 28.	..	131	..	..	..	..
	(*c*) Penal recoveries under section 46 (1).	81	..	..	..	..	..
	(*d*) Other penalties and fines	..	..	..	..	..	..
12	Miscellaneous—						
	(*a*) composition under section 53 (2).	..	..	..	..	..	..
	(*b*) others item	11	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12	1,30,059	2,23,451	374	20,063	3,092	..
14	Refund or rebate of tax—	..					
	(*a*) on interest on securities, under section 48.	142	165	2	7,650	29	1,231
	(*b*) on dividends of companies, under section 48.	362	986	309	11,229	365	..
	(*c*) to partners of firms under section 48.	..	436	..	..	..	..
	(*d*) under section 49	..	4,260	..	..	..	..
	(*e*) under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) other refunds	17	3,106	9	1,031	1	..
15	TOTAL REFUNDS	521	8,953	320	19,910	395	1,231
16	Net demand (item 13 *minus* item 15)	1,29,538	2,14,498	54	153	2,697	1,231
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	20,936	3,983	..	..	..	..
18	*Add*—Excess collections and advance payments.	..	..	..	..	..	..
18-A	*Add*—Unpaid refunds for 1927-28	88	436	..	32	..	..
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	..	150	..	1,476	..	..
19	Net collections.	1,08,690	2,10,801	54	—1,291	2,697	—1,231

RETURN No. II.

Classification of the super-tax demand in the districts of Bombay Presidency in the year ending 31st March 1928.

Serial No.	Classification.	Bombay City.	Bombay Suburban.	Ahmedabad.	Broach.	Surat.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Hyderabad.	Karachi City.	Karachi District.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . .	73,52,407	918	6,32,404	2,053	28,318	3,452	5,408	1,164	15,498	4,069	2,385	1,09,584	536	2,305	710	6,619	3,543	76,742	3,125	15,425	19,955
2	Arrears	10,27,435	578	1,473	3,960	17,969	..	..	..	..	2,950	3,094	..	..	..	..	..	..	1,861	..	..	..
3	Miscellaneous including penalties	277	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 .	83,80,119	1,496	6,33,877	6,013	46,287	3,452	5,408	1,164	15,498	7,019	5,479	1,09,584	536	2,305	710	6,619	3,543	78,603	3,125	15,425	19,955
5	Refunds	31,601	..	915	514	137	..	..	..	..	1,385	12,500	14,141	536	..	2,897	..	1	..	..	..	..
6	Net demand (item 4 *minus* item 5)	83,48,518	1,496	6,32,962	5,499	46,150	3,452	5,408	1,164	15,498	5,634	—7,021	95,443	..	2,305	—2,187	6,619	3,542	78,603	3,125	15,425	19,955
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	13,73,117	..	81,961	3,960	..	..	..	..	..	1,373	2,385	..	..	..	..	..	..	9,240	3,125	15,425	..
8	*Add*—Excess collections and advance payments.	23,631	..	..	..	..	..	..	..	..	1,385	..	..	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds of the year under review.	..	..	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	48	..	571	..	..	..	..	..	..	..	..	25,395	..	..	..	..	..	..	..	..	..
9	Net Collections	69,98,984	1,496	5,50,442	1,539	46,150	3,452	5,408	1,164	15,498	5,646	—9,406	70,048	*Nil*	2,305	—2,187	6,619	3,542	69,363	*Nil*	*Nil*	19,955

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